

**EXHIBIT A**

**Schedule of Claims Subject to Three Hundred Eighty-Ninth Omnibus Objection**

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48492	\$ 34,382.40
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
2	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	28446	\$ 14,566.80
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
3	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36889	\$ 5,369.40
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
4	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39001	\$ 10,184.80*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
5	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44759	\$ 20,530.08
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
6	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44764	\$ 44,658.16
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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7	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46132	\$ 17,302.50
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
8	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46146	\$ 9,597.60
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
9	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46147	\$ 14,796.40
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
10	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46148	\$ 24,385.65*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
11	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48546	\$ 35,959.14
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
12	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46151	\$ 37,670.22*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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13	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46154	\$ 16,347.34
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
14	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46167	\$ 3,817.71*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
15	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48365	\$ 8,930.10
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
16	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48272	\$ 40,332.33
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
17	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48386	\$ 22,250.88
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
18	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48701	\$ 20,332.08*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
19	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47917	\$ 44,656.14
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
20	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47929	\$ 34,408.32
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
21	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47861	\$ 35,487.36
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
22	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48486	\$ 21,470.15
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
23	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56505	Undetermined*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
24	COOP A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47881	\$ 25,109.85
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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25	COOP. A/C SANTA ISABEL C/O MARGARITA ORTIZ SANTIAGO URB.CARIOCA C CALLE BALDORIOTY GUAYAMA, PR 00723	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	57879	Undetermined*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
26	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27816	\$ 30,475.17
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
27	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27818	\$ 36,458.94
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
28	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27823	\$ 43,483.00
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
29	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27077	\$ 8,706.15
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
30	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27838	\$ 26,555.82
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



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31	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27842	\$ 34,391.04
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
32	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27845	\$ 41,731.18
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
33	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	30122	\$ 7,105.92
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
34	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27849	\$ 35,496.00
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
35	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27851	\$ 40,320.21
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
36	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27857	\$ 14,250.60
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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37	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27748	\$ 37,971.45
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
38	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	32444	\$ 21,373.80
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
39	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27756	\$ 13,635.60
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
40	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27774	\$ 43,208.81
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
41	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	26924	\$ 21,304.50*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
42	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27893	\$ 29,241.90
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
43	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	28008	\$ 8,551.20
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
44	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36489	\$ 24,395.85
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
45	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36167	\$ 16,241.20
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
46	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36503	\$ 28,236.39
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
47	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36504	\$ 32,192.64
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
48	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36505	\$ 14,576.40
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
49	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36506	\$ 31,474.92
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
50	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27805	\$ 25,945.40
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
51	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	35249	\$ 15,825.64
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
52	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37495	\$ 35,507.52
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
53	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	35960	\$ 6,940.32
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
54	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36774	\$ 5,136.08
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
55	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36876	\$ 40,315.16
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
56	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36882	\$ 12,667.86
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
57	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38293	\$ 17,749.00
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
58	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37290	\$ 29,136.40
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
59	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	33859	\$ 32,333.31
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
60	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38297	\$ 4,749.36
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
61	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38323	\$ 6,133.59
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
62	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38352	\$ 6,794.20
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
63	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	42021	\$ 40,313.14
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
64	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38371	\$ 1,851.85
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
65	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38686	\$ 32,327.54
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
66	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39430	\$ 29,336.58
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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67	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44755	\$ 18,872.72*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
68	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44768	\$ 26,563.83
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
69	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44774	\$ 22,985.70
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
70	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44779	\$ 23,683.55
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
71	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44783	\$ 43,166.39
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
72	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44789	\$ 21,154.60*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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73	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44793	\$ 31,949.76
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
74	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44795	\$ 14,309.40
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
75	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48842	\$ 17,480.40
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
76	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44806	\$ 42,981.56
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
77	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44715	\$ 14,571.60
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
78	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44814	\$ 41,739.26
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



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79	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48515	\$ 5,301.87
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
80	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48210	\$ 35,509.44
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
81	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44822	\$ 34,383.36
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
82	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48522	\$ 13,833.40
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
83	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46135	\$ 7,086.32*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
84	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48875	\$ 10,427.10
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
85	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46142	\$ 7,571.76
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
86	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46143	\$ 43,486.00
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
87	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46144	\$ 7,982.40
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
88	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44742	\$ 35,500.80
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
89	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48541	\$ 13,255.62
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
90	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46150	\$ 5,810.07*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
91	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46153	\$ 14,586.60
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
92	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48901	\$ 25,119.20
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
93	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48550	\$ 26,955.90
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
94	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48551	\$ 26,419.29
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
95	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48240	\$ 27,943.20
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
96	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46156	\$ 11,101.72
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

Three Hundred and Eighty-Ninth Omnibus Objection  
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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
97	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48553	\$ 40,317.18
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
98	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48347	\$ 14,790.96
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
99	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48561	\$ 33,280.32
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
100	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48566	\$ 35,843.52
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
101	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48569	\$ 25,109.00
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
102	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48570	\$ 13,429.50
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
103	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48571	\$ 22,819.95
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
104	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48263	\$ 42,083.00
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
105	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49195	\$ 17,683.20
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
106	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	40334	\$ 44,680.38
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
107	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50000	\$ 6,010.41
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
108	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48379	\$ 40,138.41
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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109	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48589	\$ 21,052.80
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
110	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48696	\$ 41,734.21
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
111	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47786	\$ 25,108.15
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
112	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48408	\$ 41,752.39
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
113	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49935	\$ 22,133.15
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
114	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47890	\$ 28,345.50
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
115	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48393	\$ 39,267.36
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
116	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48413	\$ 44,638.97
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
117	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48814	\$ 19,229.67
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
118	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/21/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51001	\$ 14,574.60
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
119	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50034	\$ 25,735.24
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
120	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48609	\$ 14,252.40
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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121	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48404	\$ 16,730.40
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
122	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50260	\$ 14,636.40
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
123	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49962	\$ 25,135.35
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
124	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47908	\$ 37,329.18
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
125	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48424	\$ 23,083.92
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
126	COOP. A/C SANTA ISABEL COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48425	\$ 41,727.14
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
127	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50276	\$ 35,495.04
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
128	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47807	\$ 25,548.16
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
129	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48428	\$ 25,121.75
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
130	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49980	\$ 35,496.00
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
131	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48429	\$ 27,386.19
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
132	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48435	\$ 41,744.31
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
133	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48031	\$ 14,568.60
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
134	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47825	\$ 42,585.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
135	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48447	\$ 16,353.26
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
136	COOP. A/C SANTA ISABEL COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48449	\$ 26,635.50
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
137	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47938	\$ 24,395.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
138	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47827	\$ 19,335.80*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
139	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48452	\$ 43,186.59
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
140	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47728	\$ 25,136.20
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
141	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48460	\$ 24,217.20
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
142	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48154	\$ 39,835.00
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
143	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47738	\$ 39,856.00
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
144	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48467	\$ 12,346.95
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
145	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48468	\$ 12,685.40
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
146	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47747	\$ 30,996.90
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
147	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47850	\$ 33,166.24
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
148	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47753	\$ 41,745.32
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
149	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47758	\$ 33,028.80
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
150	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56751	Undetermined*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
151	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47766	\$ 33,288.96
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
152	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47771	\$ 28,224.57
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
153	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48498	\$ 35,513.28
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
154	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47778	\$ 25,103.05
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
155	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/15/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47875	\$ 28,366.20
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
156	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48194	\$ 43,508.00*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
157	COOP. A/C SANTA ISABEL PO BOX 812 SANTA ISABEL, PR 00757	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48509	\$ 41,745.32*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
158	COOPARATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46008	\$ 7,340.55
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
159	COOPARATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	81391	\$ 6,447.28
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
160	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	29154	\$ 5,639.22
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
161	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	29077	\$ 3,980.61
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
162	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	29094	\$ 5,445.61
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
163	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36010	\$ 6,365.45
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
164	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36241	\$ 8,325.35
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
165	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36497	\$ 3,364.58
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
166	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/21/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36309	\$ 6,391.29
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
167	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36200	\$ 2,691.98
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
168	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38183	\$ 3,735.24
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
169	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38144	\$ 3,178.54
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
170	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38163	\$ 3,071.04
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
171	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38169	\$ 5,827.98
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
172	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38381	\$ 2,989.02
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
173	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38302	\$ 7,295.86
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
174	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38317	\$ 3,042.57
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
175	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38327	\$ 3,964.63
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
176	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38347	\$ 5,173.43
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
177	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39326	\$ 9,028.48
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
178	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38928	\$ 10,128.18
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
179	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/21/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49049	\$ 5,682.25
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
180	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49473	\$ 5,976.50
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
181	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/21/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48961	\$ 9,178.70
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
182	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/21/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49070	\$ 5,976.20
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
183	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/21/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48973	\$ 3,269.83
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
184	COOPERATIVA A/C CUPEY ALTO COOPERATIVA A/C ALTO RR17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48318	\$ 3,995.09
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
185	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48322	\$ 5,135.58
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
186	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/21/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49087	\$ 5,567.82
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
187	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48332	\$ 6,791.05
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
188	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48744	\$ 3,911.80
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
189	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48234	\$ 4,872.72*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
190	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48339	\$ 20,944.74
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
191	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/21/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49007	\$ 7,241.49
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
192	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48343	\$ 8,491.19
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
193	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48647	\$ 3,293.23
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
194	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/21/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49176	\$ 2,756.06
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
195	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48247	\$ 4,783.99
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
196	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49895	\$ 7,232.61
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
197	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/21/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49026	\$ 7,198.83
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
198	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/21/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49029	\$ 4,860.47
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
199	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48257	\$ 6,479.10
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
200	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49909	\$ 10,186.27
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
201	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/21/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49038	\$ 5,309.23
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
202	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48364	\$ 7,046.77
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
203	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48267	\$ 6,524.33
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
204	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49874	\$ 4,411.42
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
205	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50655	\$ 5,512.83
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
206	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48782	\$ 5,478.30
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
207	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50862	\$ 2,989.59
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
208	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50659	\$ 2,421.07
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
209	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48376	\$ 2,403.32
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
210	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50665	\$ 3,241.04
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
211	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48380	\$ 5,535.11
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
212	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49406	\$ 4,277.80
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
213	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50334	\$ 6,112.73
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
214	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50670	\$ 5,502.28
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
215	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48279	\$ 9,633.04
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
216	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50341	\$ 3,895.33
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
217	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50235	\$ 3,841.29*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
218	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50349	\$ 5,949.57
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
219	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50781	Undetermined*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
220	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50679	\$ 6,464.94
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
221	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50354	\$ 5,449.43
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
222	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50358	\$ 3,895.33
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
223	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50689	\$ 7,635.75
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
224	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50465	\$ 4,459.62
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
225	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50794	\$ 10,086.71
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
226	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50362	\$ 9,723.46
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
227	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50365	\$ 3,563.29
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
228	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48607	\$ 5,609.49
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
229	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50250	\$ 6,365.45
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
230	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48610	\$ 5,280.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
231	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50800	\$ 8,938.40
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
232	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50474	\$ 2,496.91
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
233	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50700	\$ 6,277.02
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
234	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51256	\$ 5,603.46
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
235	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50809	\$ 2,777.91
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
236	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50480	\$ 6,206.62
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
237	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50714	\$ 8,425.71
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
238	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50821	\$ 3,751.47
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
239	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50823	\$ 6,143.71
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
240	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50274	\$ 5,778.53
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
241	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50280	\$ 2,548.85
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
242	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50832	\$ 2,867.93
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
243	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50835	\$ 4,587.55
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
244	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50411	\$ 4,695.43
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
245	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50845	\$ 3,575.52
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
246	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48127	\$ 3,383.92
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
247	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50295	\$ 3,342.71
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
248	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50747	\$ 4,647.58
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
249	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51295	\$ 2,727.67
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
250	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50854	\$ 4,838.64
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
251	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50302	\$ 9,167.61
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
252	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51301	\$ 5,682.25
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



Three Hundred and Eighty-Ninth Omnibus Objection  
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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
253	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51305	\$ 2,926.19
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
254	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50308	\$ 3,878.48
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
255	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50625	\$ 3,430.83
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
256	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/24/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51315	\$ 6,757.28
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
257	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50320	\$ 10,646.08
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
258	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50325	\$ 3,911.12
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
259	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50327	\$ 3,911.12
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
260	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50639	\$ 7,018.90
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
261	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/22/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50650	\$ 7,394.05
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
262	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51229	\$ 4,430.80
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
263	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/23/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51233	\$ 5,920.80
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
264	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48465	\$ 13,774.67
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
265	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48471	\$ 4,691.79
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
266	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/19/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48485	\$ 10,758.14
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
267	COOPERATIVA A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48507	\$ 2,846.14
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
268	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	23361	\$ 14,016.60
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
269	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	24408	\$ 16,012.17
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
270	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	25063	\$ 21,050.61
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
271	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	25092	\$ 12,026.33
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
272	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	28366	\$ 15,386.98
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
273	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	28267	\$ 10,513.77
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
274	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	28310	\$ 16,945.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
275	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	26732	\$ 17,452.80
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
276	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	29855	\$ 19,500.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
277	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	26425	\$ 20,877.95
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
278	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	29165	\$ 6,258.02
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
279	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	26438	\$ 17,715.43
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
280	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27195	\$ 8,040.52
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
281	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	26782	\$ 19,362.91
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
282	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27129	\$ 11,933.24
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
283	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	26714	\$ 17,901.21
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
284	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	35230	\$ 17,706.07
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
285	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27923	\$ 25,550.30
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
286	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	31946	\$ 15,629.94
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
287	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48940	\$ 8,929.18
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
288	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48313	\$ 12,612.09
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
289	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48976	\$ 15,462.26
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
290	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	58484	\$ 14,782.04
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
291	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73183	\$ 8,091.42
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
292	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	7/2/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	102692	\$ 16,331.53
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
293	COOPERATIVA A/C VEGABAJENA SOR Y ADROVET, COLLECTION DEPARTMENT MANAGER PO BOX 4622 VEGA BAJA, PR 00694	7/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	142670	\$ 4,747.36
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
294	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	7/2/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	78845	\$ 15,699.98
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
295	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	7/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	84586	\$ 10,150.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
296	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	88604	\$ 18,766.72
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
297	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	7/2/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	114770	\$ 6,906.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
298	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	7/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	97078	\$ 25,000.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
299	COOPERATIVA A/C VEGABAJENA PO BOX 4622 VEGA BAJA, PR 00694	7/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	119084	\$ 14,951.07
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
300	COOPERATIVA A/C VEGABAJENA SOR Y ADROVET, COLLECTION DEPARTMENT MANAGER PO BOX 4622 VEGA BAJA, PR 00694	7/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	154658	\$ 8,091.42*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
301	COOPERATIVA A/C VEGABAJEÑA ERIK FONTAN CREDIT DEPARTMENT MANAGER PO BOX 4622 VEGA BAJA, PR 00694	5/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	25863	\$ 12,136.99
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
302	COOPERATIVA A/C VEGABAJEÑA PO BOX 4622 VEGA BAJA, PR 00694	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48924	\$ 9,933.39
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
303	COOPERATIVA A/C VEGABAJEÑA ATTN: SORY ADROVET COLECTION DEPARTMENT MANAGER PO BOX 4622 VEGA BAJA, PR 00694	6/20/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	59120	\$ 5,673.11*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
304	COOPERATIVA A/C VEGABAJEÑA PO BOX 4622 VEGA BAJA, PR 00694	7/16/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	141625	\$ 9,020.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
305	COOPERATIVA CUPEY ALTO I/C NESTOR DAVID ZAMORA SANTOS, ATTORNEY JIMENEZ BREA & ASOCIADOS, PSC. P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36815	\$ 5,557.39
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
306	COOPERATIVA CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53323	\$ 2,793.13
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
307	COOPERATIVA CUPEY ALTO COOP. A/C CUPEY ALTO I/C NESTOR DAVID ZAMORA SANTOS, ATTORNEY JIMENEZ BREA & ASOCIADOS, PSC. P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53529	\$ 4,842.24
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
308	COOPERATIVA CUPEY ALTO COOP. A/C CUPEY ALTO P.O BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53041	\$ 6,917.86
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
309	COOPERATIVA CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53254	\$ 4,571.46
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
310	COOPERATIVA DE AHORRA Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	58438	\$ 6,661.66
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
311	COOPERATIVA DE AHORRO AND CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50479	\$ 5,595.61
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
312	COOPERATIVA DE AHORRO CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE C/O JIMENEZ BREA & ASOCIADOS, PSC. P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	85976	\$ 6,751.25
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
313	COOPERATIVA DE AHORRO CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICIA COOPAE I/C NESTOR DAVID ZAMORA SANTOS, ATTORNEY JIMENEZ BREA & ASOCIADOS, PSC PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	78044	\$ 7,276.11
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
314	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	25886	\$ 5,794.21
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
315	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36035	\$ 5,736.34
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
316	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36465	\$ 20,838.86
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
317	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36288	\$ 8,587.93
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
318	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36521	\$ 15,549.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
319	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36306	\$ 4,201.27
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
320	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36196	\$ 3,699.82
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
321	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37872	\$ 5,836.82
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
322	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37884	\$ 7,165.82
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
323	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36945	\$ 8,783.12
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
324	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37376	\$ 11,885.62
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
325	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36953	\$ 8,972.33
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
326	COOPERATIVA DE AHORRO Y CREDITO CAPARRA (CAPARRACOOOP) C/O JIMENEZ BREA & ASOCIADOS, PSC. ATTN: NESTOR DAVID ZAMORA SANTOS P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37904	\$ 8,832.05*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
327	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38129	\$ 8,897.15
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
328	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36967	\$ 8,155.13
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
329	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37624	\$ 8,340.35
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
330	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36979	\$ 12,165.70
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
331	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37439	\$ 8,052.08
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
332	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37295	\$ 11,193.87
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
333	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36703	\$ 7,425.48
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
334	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37998	\$ 2,964.14
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
335	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37306	\$ 11,621.93
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
336	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36726	\$ 8,838.62
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
337	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37321	\$ 6,458.92
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
338	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37329	\$ 11,877.09
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
339	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB NESTER DAVID ZAMORA SANTOS JIMENEZ BREA & ASOCIADOS, PSC. P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38747	\$ 7,001.74
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
340	COOPERATIVA DE AHORRO Y CREDITO CAPARRA C/O NESTOR DAVID ZAMORA SANTOS JIMENEZ BREA & ASOCIADOS, PSC. P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38755	\$ 6,916.75
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
341	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	42042	\$ 4,213.24
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
342	COOPERATIVA DE AHORRO Y CREDITO CAPARRA PO BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38935	\$ 6,676.47
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
343	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39964	\$ 15,639.65
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
344	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39052	\$ 7,999.43
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
345	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP C/O JIMENEZ BREA & ASOCIADOS, PSC. ATTN: NESTOR DAVID ZAMORA SANTOS P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46865	\$ 5,244.50*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
346	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46876	\$ 10,503.38
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
347	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46883	\$ 8,089.98
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
348	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46892	\$ 8,591.20
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
349	COOPERATIVA DE AHORRO Y CREDITO CAPARRA PO BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	41124	\$ 3,165.57
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
350	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46897	\$ 8,018.53
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
351	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46907	\$ 3,136.51
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
352	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46911	\$ 13,460.79
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
353	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46019	\$ 7,879.66
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
354	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39280	\$ 5,571.00
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
355	COOPERATIVA DE AHORRO Y CREDITO CAPARRA C/O CAPARRACOOB P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46129	\$ 3,768.06
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
356	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46030	\$ 7,659.64
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
357	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38972	\$ 5,732.72
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
358	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48978	\$ 8,953.79
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
359	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39403	\$ 5,944.21
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
360	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46712	\$ 13,885.17
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
361	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45898	\$ 7,431.36
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
362	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50447	\$ 5,548.61
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
363	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46925	\$ 9,272.73
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
364	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50453	\$ 6,017.71
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
365	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45904	\$ 5,339.11
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
366	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50458	\$ 8,624.18
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
367	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50467	\$ 5,324.43
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
368	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50473	\$ 5,337.58
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
369	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50484	\$ 8,972.76
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
370	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50489	\$ 5,285.32
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
371	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51383	\$ 14,718.36
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
372	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52217	\$ 5,309.91
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
373	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50492	\$ 5,805.37
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
374	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50493	\$ 6,803.29
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
375	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52220	\$ 6,806.12
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
376	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52221	\$ 7,054.99
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
377	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50496	\$ 7,419.80
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
378	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45924	\$ 5,980.45
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
379	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50499	\$ 4,955.57
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
380	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51627	\$ 2,755.29
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
381	COOPERATIVA DE AHORRO Y CREDITO CAPARRA (CAPARRACOOOP) C/O JIMENEZ BREA & ASOCIADOS, PSC. ATTN: NESTOR DAVID ZAMORA SANTOS - ATTORNEY P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52126	\$ 8,300.73
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
382	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50507	\$ 5,900.10

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NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
383 COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52234	\$ 12,435.16
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
384 COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52435	\$ 13,386.40
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
385 COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51654	\$ 5,316.75
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
386 COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52337	\$ 8,968.58
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
387 COOPERATIVA DE AHORRO Y CREDITO CAPARRA (CAPARRACOOOP) C/O NESTER DAVID ZAMORA SANTOS, ATTORNEY JIMENEZ BREA & ASOCIADOS, PSC P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50416	\$ 5,093.71
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
388	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50515	\$ 5,400.00
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
389	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52142	\$ 7,455.19
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
390	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52247	\$ 8,290.36
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
391	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52348	\$ 10,108.21
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
392	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52563	\$ 7,725.13
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
393	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46754	\$ 3,033.03
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
394	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52151	\$ 8,339.72
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
395	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52154	\$ 9,552.85
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
396	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52455	\$ 7,064.71
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
397	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52257	\$ 6,571.30
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
398	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOP P.O BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52456	\$ 6,367.54
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
399	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52570	\$ 7,325.56
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
400	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45939	\$ 6,657.07
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
401	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52467	\$ 8,236.60*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
402	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45943	\$ 8,910.43
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
403	COOPERATIVA DE AHORRO Y CREDITO CAPARRA (CAPARRACOOP) C/O JIMEMEZ BREA & ASOCIADOS, PSC. ATTN: NESTOR DAVID ZAMORA SANTOS, ATTORNEY P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52168	\$ 8,297.69

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
404 COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52078	\$ 11,906.62
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
405 COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52281	\$ 6,493.70
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
406 COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52485	\$ 24,951.06
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
407 COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52381	\$ 5,004.02
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
408 COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP I/C NESTOR DAVID ZAMORA SANTOS, ATTORNEY JIMENEZ BREA & ASOCIADOS, PSC. P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52491	\$ 6,410.31
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
409	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52186	\$ 6,972.75
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
410	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	54815	\$ 14,623.78
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
411	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52095	\$ 3,173.48
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
412	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53424	\$ 5,875.54
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
413	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45956	\$ 5,290.08
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
414	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52194	\$ 6,423.18
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
415	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52398	\$ 7,339.32
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
416	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52399	\$ 7,206.41
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
417	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52105	\$ 8,908.93
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
418	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52510	\$ 5,902.57
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
419	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52313	\$ 5,922.01
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
420	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52513	\$ 7,662.33
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
421	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52202	\$ 7,337.81
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
422	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52617	\$ 7,893.65
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
423	COOPERATIVA DE AHORRO Y CREDITO CAPARRA I/C NESTOR DAVID ZAMORA SANTOS ATTORNEY JIMENEZ BREA & ASOCIADOS, PSC PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52404	\$ 2,745.78
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
424	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47209	\$ 8,959.76
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
425	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53336	\$ 17,267.56
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
426	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52519	\$ 8,372.38
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
427	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53340	\$ 17,133.29
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
428	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52321	\$ 8,372.38
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
429	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47745	\$ 8,593.10
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
430	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52416	\$ 13,086.56
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
431	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52327	\$ 7,269.80
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
432	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52529	\$ 6,279.27
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
433	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52421	\$ 2,939.26
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
434	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52540	\$ 8,931.04
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
435	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52431	\$ 15,324.48
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
436	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47760	\$ 2,960.62
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
437	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52874	\$ 10,150.93
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
438	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52667	\$ 9,226.40
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
439	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52771	\$ 12,675.01
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
440	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52884	\$ 4,759.14
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
441	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53104	\$ 11,031.90
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
442	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52887	\$ 7,052.37
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
443	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52888	\$ 8,367.93
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
444	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52890	\$ 10,714.81
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
445	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53209	\$ 2,805.48
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
446	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56209	\$ 3,894.76
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
447	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52686	\$ 5,333.76
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
448	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB I/C NESTOR DAVID ZAMOR SANTOS, ATTORNEY JIMENEZ BREA & ASOCIADOS, PSC P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52687	\$ 6,441.41
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
449	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52896	\$ 11,424.17
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
450	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPRRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53116	\$ 7,758.74
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
451	COOPERATIVA DE AHORRO Y CREDITO CAPARRA C/O CAPARRA COOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52793	\$ 11,690.92
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
452	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52795	\$ 6,758.07
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
453	COOPERATIVA DE AHORRO Y CREDITO CAPARRA C/O CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52905	\$ 3,490.90
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
454	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53736	\$ 15,324.48
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
455	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53224	\$ 8,624.18
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
456	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53127	\$ 17,341.14
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
457	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	59227	\$ 8,013.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
458	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52710	\$ 6,667.16
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
459	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52711	\$ 12,220.22
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
460	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52815	\$ 13,242.32
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
461	COOPERATIVA DE AHORRO Y CREDITO CAPARRA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52816	\$ 18,092.72
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
462	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52825	\$ 14,609.68
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
463	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53149	\$ 21,087.22
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
464	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	59136	\$ 6,133.32
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
465	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52948	\$ 5,870.98
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
466	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52742	\$ 11,814.43
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
467	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52861	\$ 16,334.26
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
468	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOOP PO BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52865	\$ 4,367.16
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
469	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53902	\$ 5,571.26
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
470	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	55377	\$ 16,183.68
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
471	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52262	\$ 6,620.52
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
472	COOPERATIVA DE AHORRO Y CREDITO CAPARRA CAPARRACOOB CAPARRACOOB I/C NESTOR DAVID ZAMORA SANTOS, ATTORNEY JIMENEZ BREA 7 ASOCIADOS, PSC. P.O. BOX 6416 BAYAMON, PR 00960-5416	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52620	\$ 12,475.54
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
473	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53400	\$ 8,434.18
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
474	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53305	\$ 7,482.83
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
475	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	54074	\$ 4,762.92
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
476	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	54090	\$ 8,837.83
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
477	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56223	\$ 5,714.12*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
478	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	54098	\$ 6,192.74
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
479	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO PO BOX 6416 BAYAMON, PR 00960	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56232	\$ 5,682.80
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
480	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO I/C NESTOR DAVID ZAMORA SANTOS, ATTORNEY JIMENEZ BREA & ASOCIADOS, PSC. P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56140	\$ 6,313.91
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
481	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56844	\$ 3,308.45
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
482	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56665	\$ 4,646.44
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
483	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56597	\$ 7,009.87
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
484	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56986	\$ 5,832.23

Three Hundred and Eighty-Ninth Omnibus Objection  
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Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
485 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56187	\$ 6,501.23
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
486 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56191	\$ 5,339.58
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
487 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56195	\$ 5,838.65
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
488 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	59152	\$ 4,208.79
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
489 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53613	\$ 3,526.61
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
490	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56520	\$ 3,895.33
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
491	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO C/O COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56522	\$ 5,659.29
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
492	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56206	\$ 7,783.47
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
493	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO C/O JIMENEZ BREA & ASOCIADOS, PSC. ATTN: NESTOR DAVID ZAMORA SANTOS PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56625	\$ 2,252.55*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
494	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56211	\$ 4,031.38
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
495	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	57013	\$ 4,335.59

Three Hundred and Eighty-Ninth Omnibus Objection  
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NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
496 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO JIMENEZ BREA & ASOCIADOS, PSC. NESTOR DAVID ZAMORA SANTOS, ATTORNEY P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	58821	\$ 3,895.33
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
497 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53214	\$ 2,747.29
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
498 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	57859	\$ 6,753.56
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
499 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO C/O JIMENEZ BREA & ASOCIADOS, PSC. ATTN:NESTOR DAVID ZAMPRA SANTOS P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53626	\$ 6,084.40*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
500 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	58105	\$ 5,988.92
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
501	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53229	\$ 6,693.20
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
502	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53849	\$ 6,825.41
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
503	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53643	\$ 3,351.27
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
504	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53554	\$ 6,528.49*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
505	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53767	\$ 8,094.95
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
506	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	55956	\$ 6,038.96
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
507	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	55853	\$ 2,450.47
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
508	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53161	\$ 4,383.77
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
509	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	59139	\$ 7,094.94
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
510	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	63549	\$ 4,583.97
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
511	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53574	\$ 5,521.92
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
512	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53783	\$ 2,369.65
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
513	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMÓN, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53579	\$ 4,035.97
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
514	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO C/O JIMENEZ BREA & ASOCIADOS, PSC. ATTN: NESTOR DAVID ZAMORA SANTOS P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53682	\$ 1,236.84*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
515	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53177	\$ 3,315.55
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
516	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53069	\$ 2,875.07

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Exhibit A - Claims to Be Disallowed

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
517 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	55569	\$ 3,321.38
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
518 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53686	\$ 3,903.83
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
519 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 0960-54160	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53699	\$ 4,382.96
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
520 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53600	\$ 9,175.81
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
521 COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	67297	\$ 7,363.70
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
522	COOPERATIVA DE AHORRO Y CREDITO CUPEY ALTO C/O NESTOR DAVID ZAMORA SANTOS JIMENEZ BREA & ASOCIADOS, PSC PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	70187	\$ 6,651.59
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
523	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	69622	\$ 7,140.48
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
524	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	24556	\$ 10,724.36
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
525	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	24596	\$ 15,658.01
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
526	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	32003	\$ 16,949.80
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
527	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	42986	\$ 24,945.76
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
528	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA C/O JIMENEZ BREA & ASOCIADOS, PSC. ATTN: NESTOR DAVID ZAMORA SANTOS ATTORNEY P.O. BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	33803	\$ 8,410.06
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
529	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	42657	\$ 7,574.05
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
530	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43354	\$ 17,254.42
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
531	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE C/O JIMENEZ BREA & ASOCIADOS, PSC. PO BOX 6416 BAY, PR 00960-5416	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43364	\$ 8,119.31
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
532	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44751	\$ 5,871.39
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
533	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44758	\$ 10,283.56
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
534	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46859	\$ 17,885.69
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
535	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMÓN, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44699	\$ 13,523.57
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
536	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45296	\$ 14,737.82
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
537	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44716	\$ 7,688.43
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
538	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45305	\$ 11,165.56
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
539	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45315	\$ 6,195.79
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
540	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE C/O JIMENEZ BREA & ASOCIADOS, PSC. P.O. BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44732	\$ 18,400.76
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
541	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39495	\$ 7,474.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
542	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45677	\$ 14,363.21
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
543	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE NESTOR DAVID ZAMORA SANTOS JIMENEZ BREA & ASOCIADOS, PSC. P.O. BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47816	\$ 22,386.28
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
544	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE C/O JIMENEZ BREA & ASOCIADIOS, PSC ATTN: NESTOR DAVID ZAMORA SANTOS P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	54554	\$ 1,972.31*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
545	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45837	\$ 15,260.91
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
546	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45868	\$ 17,602.69
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
547	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56560	\$ 24,563.80
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
548	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	62425	\$ 1,448.46
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
549	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	66728	\$ 12,468.55
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
550	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	69431	\$ 3,360.26
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
551	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE C/O JIMENEZ BREA & ASSOCIATES, PSC. ATTN: NESTOR DAVID ZAMORA SANTOS PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	71253	\$ 6,305.55*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
552	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	66748	\$ 9,134.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
553	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	71278	\$ 10,469.48
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
554	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	69479	\$ 6,427.56
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
555	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	69925	\$ 6,519.00
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
556	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	69931	\$ 3,540.90
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
557	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73191	\$ 6,493.76
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
558	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	71173	\$ 2,042.74
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
559	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	71031	\$ 7,613.60
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
560	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	71036	\$ 6,651.83*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
561	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	71459	\$ 3,448.43
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
562	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA ATTN: NESTOR DAVID ZAMORA SANTOS JIMENEZ BREA & ASOCIADOS, PSC. P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73007	\$ 5,472.53
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
563	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	74602	\$ 9,768.92
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
564	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	71231	\$ 6,254.73*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
565	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73305	\$ 4,223.01*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
566	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE C/O JIMENEZ BREA & ASOCIADOS, PSC ATTN: NESTOR DAVID ZAMORA SANTOS, ATTORNEY P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	74096	\$ 8,926.40*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
567	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE C/O JIMENEZ BREA & ASSOCIADOS, PSC. ATTN: NESTOR DAVID ZAMORA SANTOS, ATTORNEY PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	70537	\$ 11,628.88*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
568	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73681	\$ 3,203.90
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
569	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	70899	\$ 2,900.22
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
570	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE C/O JIMENEZ BREA & ASOCIADOS, PSC. ATTN: NESTOR DAVID ZAMORA SANTOS, ATTORNEY PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	69399	\$ 8,303.12*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
571	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73717	\$ 3,759.02
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
572	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	71638	\$ 8,085.71
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
573	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72662	\$ 6,431.26
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
574	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	71651	\$ 8,393.65
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
575	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE I/C NESTOR DAVID ZAMORA SANTOS, ATTORNEY PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73752	\$ 3,469.82
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
576	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73887	\$ 15,943.94
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
577	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72445	\$ 6,355.65
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
578	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80251	\$ 4,612.09
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
579	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	74717	\$ 8,740.71
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
580	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	77245	\$ 9,066.97
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
581	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE NESTER DAVID ZAMORA SANTOS, ATTORNEY JIMENEZ BREA & ASOCIADOS, PSC BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	74996	\$ 12,644.73
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
582	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	75286	\$ 11,628.88
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
583	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	78365	\$ 9,170.09
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
584	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	76936	\$ 11,886.72
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
585	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	75061	\$ 7,389.48
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
586	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	76675	\$ 10,946.99
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
587	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA RES. LUIS LLORENS TORRES EDF 75 APT 1439 SAN JUAN, PR 00913	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	78790	\$ 3,990.58
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
588	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA P.O. BOX 6416 BAYAMON, PR 00960	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	79770	\$ 13,475.06
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
589	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82251	\$ 8,628.27
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
590	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82265	\$ 3,098.68
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
591	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA C/O JIMENEZ BREA & ASOCIADOS, PSC ATTN: NESTOR DAVID ZAMORA SANTOS P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82314	\$ 10,110.55*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
592	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	79254	\$ 8,026.23
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
593	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE C/O JIMENEZ BREA & ASSOCIATES ATTN: NESTOR DAVID ZAMORA SANTOS P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	75851	\$ 8,109.23*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
594	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80785	\$ 11,866.89
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
595	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	81720	\$ 6,642.12
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
596	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE C/O JIMENEZ BREA & ASOCIADOS, PSC ATTN: NESTOR DAVID ZAMORA SANTOS PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82009	\$ 1,411.54*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
597	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	77178	\$ 6,585.17
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
598	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	81734	\$ 8,378.57
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
599	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82455	\$ 1,510.78
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
600	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80226	\$ 4,795.12
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
601	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE NESTOR DAVID ZAMORA SANTOS JIMENEZ BREA & ASOCIADOS, PSC P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	78174	\$ 5,949.90
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
602	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	76837	\$ 7,860.99
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
603	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	77848	\$ 7,047.95
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
604	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	79321	\$ 8,560.03
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
605	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82504	\$ 8,671.28
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
606	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	79664	\$ 7,494.78
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
607	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	79665	\$ 8,401.37
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
608	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	79335	\$ 19,104.06
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
609	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82526	\$ 1,714.20
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
610	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	81822	\$ 2,026.35
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
611	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80303	\$ 5,931.50
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
612	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	81836	\$ 3,826.99
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
613	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	79740	\$ 11,699.71
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
614	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82605	\$ 9,270.62
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
615	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82606	\$ 9,124.03
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
616	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	85280	\$ 17,744.72
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
617	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	87590	\$ 14,168.46
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
618	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80630	\$ 7,200.36
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
619	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	86732	\$ 6,244.01
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
620	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	87602	\$ 4,778.62
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
621	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	84047	\$ 13,099.49
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
622	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	86735	\$ 10,394.36
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
623	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE I/C NESTOR DAVID ZAMORA SANTOS, ATTORNEY JIMENEZ BREA & ASOCIADOS, PSC PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80656	\$ 7,959.86
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
624	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE NESTER DAVID ZAMORA SANTOS, ATTORNEY JIMENZ BREA & ASOCIADOS, PSC P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	84065	\$ 10,103.27
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
625	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80409	\$ 6,530.14
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
626	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80677	\$ 9,016.01
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
627	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE C/O JIMENEZ BREA & ASOCIADOS, PSC ATTN: NESTOR DAVID ZAMORA SANTOS PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	87649	\$ 7,251.43*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
628	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE NESTOR DAVID ZAMORA SANTOS JIMENEZ BREA & ASOCIADOS, PSC P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	87672	\$ 18,634.80
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
629	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80704	\$ 7,286.21
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
630	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80453	\$ 6,589.18
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
631	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	84154	\$ 10,497.56
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
632	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	85576	\$ 2,064.19
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
633	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	88486	\$ 9,392.94
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
634	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	89593	\$ 6,380.63
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
635	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	87857	\$ 13,803.37
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
636	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	86225	\$ 2,973.04
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
637	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91844	\$ 8,064.37
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
638	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91858	\$ 10,974.07
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
639	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	90839	\$ 9,724.40
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
640	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91925	\$ 19,777.34
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
641	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	89917	\$ 15,005.79
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
642	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	90128	\$ 9,716.54
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
643	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	81704	\$ 1,597.37
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
644	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82284	\$ 7,996.33*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
645	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82824	\$ 9,376.03*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
646	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	75846	\$ 3,399.01*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
647	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA C/O NESTOR DAVID ZAMORA SANTOS JIMENEZ BREA & ASOCIADOS, PSC. P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	75177	\$ 5,660.21
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
648	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	76890	\$ 8,137.63
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
649	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	77583	\$ 6,717.77
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
650	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	78141	\$ 10,181.86
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
651	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	78970	\$ 9,121.88
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
652	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	79535	\$ 1,764.23
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
653	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE P.O. BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80234	\$ 1,121.03
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
654	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80587	\$ 7,835.20
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
655	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	80943	\$ 11,271.96
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
656	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE JIMENEZ BREA & ASOCIADOS, PSC. NESTOR DAVID ZAMORA SANTOS, ATTORNEY PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	81302	\$ 8,129.03
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
657	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82217	\$ 3,404.09
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
658	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82318	\$ 9,333.14
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
659	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	84088	\$ 5,696.54
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
660	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	87516	\$ 13,474.64
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
661	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	88523	\$ 14,413.43
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
662	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	89227	\$ 11,158.17
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
663	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	89835	\$ 11,132.25
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
664	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91992	\$ 6,455.88
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
665	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	131303	\$ 7,574.05
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
666	COOPERATIVA DE AHORRO Y CRÉDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGÍA ELÉCTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	77279	\$ 7,268.98
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
667	COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICIA COOPAEE I/C NESTOR DAVID ZAMORA SANTOS, ATTORNEY JIMENEZ BREA & ASOCIADOS, PSC PO BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	70409	\$ 3,000.12
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
668	COOPERATIVA DE AHORRO Y CRÉDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGÍA ELÉTRICA COOPAEE PO BOX 6416 BAYAMON, PR 00960-6416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91793	\$ 7,437.45
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
669	COOPERATIVA DE AHORRO Y CREDITO DE MOCA GISELA GONZALEZ GONZALEZ APARTADO 1855 MOCA, PR 00676	5/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	28327	\$ 32,710.69
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
670	COOPERATIVA DE AHORRO Y CREDITO DE MOCA GISELA GONZALEZ GONZALEZ APARTADO 1855 MOCA, PR 00676	5/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	26240	\$ 46,398.38
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
671	COOPERATIVA DE AHORRO Y CREDITO DE MOCA GISELA GONZALEZ GONZALEZ APARTADO 1855 MOCA, PR 00676	5/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	26282	\$ 47,761.08
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
672	COOPERATIVA DE AHORRO Y CREDITO EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	155617	\$ 8,136.95
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
673	COOPERATIVA DE AHORRO Y CRÉDITO EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA P.O. BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	141791	\$ 4,920.80
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
674	COOPERATIVA DE AHORRO Y CREDITO EMPLEADOS DE LA AUTOVIDA DE ENERGIA ELECTRICA COOP AEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	155764	\$ 12,202.68
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
675	COOPERATIVA DE AHORRO Y CREDITO YABUCOENA 1 RAMON QUINONES URB VILLA DE RECREO YABUCOA, PR 00767	5/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	11500	\$ 449,482.51

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NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
676 COOPERATIVA DE AHORRO Y CREDITOR DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRIA COOP AEE P.O.BOX 6416 BAYAMON, PR 00960-5416	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	66765	\$ 3,439.67
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
677 COOPERATIVA LA SAGRADA FAMILIA PO BOX 102 COROZAL, PR 00783-0102	6/4/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	34984	\$ 9,642.84
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
678 COOPERATIVA LA SAGRADA FAMILIA P.O. BOX 102 COROZAL, PR 00783-0102	6/4/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	34922	\$ 8,212.84*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
679 COOPERATIVA LA SAGRADA FAMILIA PO BOX 102 COROZAL, PR 00783-0102	6/4/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	31733	\$ 13,836.46
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
680 COOPERATIVE A/C CUPEY ALTO RR 17 BUZON 11100 SAN JUAN, PR 00926	6/18/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48245	\$ 3,143.13
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
681	COOPERATIVE DE AHORRO Y CREDITO CAPARRA (CAPPARRACOOP) C/O JIMENEZ BREA & ASOCIADOS, PSC. ATTN: NESTOR DAVID ZAMORA SANTOS, ATTORNEY P.O. BOX 6416 BAYAMON, PR 00960-5416	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51343	\$ 8,035.28*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
682	COOPERTATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICIA COOPAEE PO BOX 6416 BAYAMON, PR 00960-5416	6/29/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82299	\$ 9,740.62
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
683	COOPERTIVA DE AHORRO Y CREDITO CUPEY ALTO COOP. A/C CUPEY ALTO PO BOX 6416 BAYAMON, PR 00960-5416	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56222	\$ 3,722.01
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
684	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	28588	\$ 4,386.52
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
685	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	28044	\$ 4,459.04
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
686	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	29906	\$ 9,389.43
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
687	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	30010	\$ 7,620.37
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
688	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	30953	\$ 3,658.34
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
689	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	29931	\$ 5,483.55
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
690	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27660	\$ 7,501.80
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
691	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	32480	\$ 6,604.58*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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692	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36110	\$ 8,395.27
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
693	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/8/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36335	\$ 11,714.22
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
694	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36058	\$ 7,615.35
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
695	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36281	\$ 2,278.06*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
696	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/8/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36502	\$ 9,116.90
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
697	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37469	\$ 5,343.35
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
698	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	35240	\$ 6,548.10
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
699	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	35247	\$ 5,717.48
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
700	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36880	\$ 5,327.46
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
701	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37451	\$ 4,221.38*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
702	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37289	\$ 4,411.00*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
703	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37291	\$ 3,652.62
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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704	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37293	\$ 3,725.07
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
705	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37296	\$ 7,693.47
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
706	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37297	\$ 5,507.22
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
707	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	37300	\$ 7,038.79
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
708	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	42027	\$ 6,530.32
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
709	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43393	\$ 4,681.77*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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710	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43399	\$ 7,245.30
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
711	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/9/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43296	\$ 7,716.31
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
712	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43297	\$ 8,645.02
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
713	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43407	\$ 8,344.94
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
714	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43307	\$ 6,958.74*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
715	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43412	\$ 5,289.78*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



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716	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43419	\$ 8,086.71
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
717	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43316	\$ 5,166.26*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
718	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43322	\$ 6,968.56*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
719	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43342	\$ 7,617.70*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
720	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38882	\$ 5,511.98*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
721	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39317	\$ 5,194.45
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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722	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43351	\$ 9,553.91*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
723	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43194	\$ 3,301.68
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
724	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43359	\$ 2,679.22*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
725	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43199	\$ 5,797.68
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
726	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43367	\$ 8,185.76*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
727	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43378	\$ 7,916.30*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
728	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39333	\$ 5,995.16*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
729	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43386	\$ 11,111.31*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
730	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39334	\$ 7,681.80*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
731	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39337	\$ 4,296.52
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
732	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43223	\$ 2,734.79*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
733	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39340	\$ 2,841.70
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
734	GUBECOOP P.O. BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	42709	\$ 9,915.04
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
735	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	42712	\$ 1,669.86
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
736	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	39345	\$ 2,409.46
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
737	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43141	\$ 4,310.80*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
738	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	42728	\$ 2,696.38
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
739	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	46824	\$ 9,130.52
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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740	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	40382	\$ 6,990.69
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
741	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/9/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	44260	\$ 5,798.14
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
742	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38946	\$ 4,915.15*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
743	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	43173	\$ 8,531.66*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
744	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48513	\$ 5,136.04*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
745	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48519	\$ 5,941.59
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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746	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48521	\$ 6,035.08
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
747	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48527	\$ 6,029.67
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
748	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38975	\$ 5,948.01
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
749	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48536	\$ 10,457.03*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
750	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48542	\$ 5,351.46*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
751	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/13/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45649	\$ 9,334.54
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



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752	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45650	\$ 3,582.47*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
753	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48759	\$ 3,005.63
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
754	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45651	\$ 4,382.96*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
755	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45652	\$ 4,632.79*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
756	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45653	\$ 5,434.61
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
757	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48562	\$ 4,363.28
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
758	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/9/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45654	\$ 2,322.01
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
759	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45655	\$ 3,307.41
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
760	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/9/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45656	\$ 5,002.63
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
761	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/9/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45657	\$ 4,320.77
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
762	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45658	\$ 7,419.74
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
763	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45679	\$ 5,525.55
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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764	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45659	\$ 4,894.71
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
765	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48568	\$ 11,811.33*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
766	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45662	\$ 6,979.06
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
767	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45663	\$ 2,755.15
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
768	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45664	\$ 5,003.50
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
769	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45682	\$ 2,186.45
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
770	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45665	\$ 6,799.16
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
771	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45666	\$ 2,204.29
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
772	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45667	\$ 4,443.72
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
773	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48576	\$ 3,795.33*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
774	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45685	\$ 5,166.26*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
775	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45670	\$ 4,143.98
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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776	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45671	\$ 5,539.19
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
777	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47140	\$ 6,079.87
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
778	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45673	\$ 1,733.69
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
779	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/10/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45676	\$ 4,956.31
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
780	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45690	\$ 3,804.30*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
781	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49733	\$ 8,641.67
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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782	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49738	\$ 4,967.73*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
783	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47155	\$ 5,976.99
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
784	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/14/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49750	\$ 9,085.06
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
785	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45721	\$ 5,763.91
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
786	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45726	\$ 7,652.73
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
787	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47068	\$ 8,418.82
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



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788	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45741	\$ 5,019.22
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
789	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45949	\$ 4,071.53
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
790	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	45958	\$ 7,533.05
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
791	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	47336	\$ 3,480.45*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
792	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48494	\$ 3,479.61
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
793	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48500	\$ 4,390.82
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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794	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/12/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48504	\$ 7,747.63*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
795	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	6/11/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	48508	\$ 7,507.11
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
796	GUBECOOP PO BOX 41235 SAN JUAN, PR 00940-1235	7/17/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	115206	\$ 7,424.19
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
797	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36207	\$ 3,520.35
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
798	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36212	\$ 2,998.52
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
799	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36218	\$ 15,874.58
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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800	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	36313	\$ 10,342.46
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
801	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38189	\$ 7,409.26
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
802	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38211	\$ 4,398.23
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
803	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38289	\$ 7,242.51
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
804	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	49067	\$ 5,801.48
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
805	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50883	\$ 4,489.50
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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806	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50888	\$ 7,100.76
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
807	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50893	\$ 4,956.82
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
808	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50901	\$ 13,314.54
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
809	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50904	\$ 2,823.21
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
810	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51751	\$ 11,125.45
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
811	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	50921	\$ 13,896.41
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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812	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51768	\$ 4,767.24
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
813	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51296	\$ 4,861.69
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
814	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51414	\$ 11,915.84
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
815	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52050	\$ 6,779.53
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
816	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52469	\$ 1,826.37
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
817	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51322	\$ 16,659.13
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
818	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51325	\$ 3,107.15
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
819	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52474	\$ 10,859.11
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
820	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52173	\$ 2,135.07
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
821	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	54592	\$ 8,073.93
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
822	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51336	\$ 11,304.18
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
823	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	54598	\$ 18,238.77
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						



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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
824	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	54658	\$ 5,363.95
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
825	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52187	\$ 2,841.52
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
826	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	54608	\$ 4,844.82
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
827	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52391	\$ 9,145.36
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
828	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52504	\$ 12,136.45
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
829	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52613	\$ 12,993.56
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
830	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52205	\$ 4,325.90
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
831	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52211	\$ 14,646.28
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
832	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52522	\$ 4,009.38
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
833	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56141	\$ 14,330.30
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
834	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56158	\$ 5,469.19
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
835	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	56159	\$ 6,714.35
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
836	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52885	\$ 2,626.13
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
837	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	57725	\$ 6,648.44
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
838	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53109	\$ 3,756.48
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
839	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	57685	\$ 10,128.45
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
840	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52689	\$ 5,941.09
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
841	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	58729	\$ 10,759.85
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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842	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	59205	\$ 7,384.98
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
843	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	59209	\$ 7,011.68
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
844	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	59219	\$ 8,450.14
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
845	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53846	\$ 5,965.66
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
846	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52813	\$ 13,145.30
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
847	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	59088	\$ 6,958.77
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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848	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52715	\$ 6,804.84
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
849	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53140	\$ 6,870.18
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
850	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53754	\$ 8,661.14
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
851	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52725	\$ 3,834.59
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
852	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	62392	\$ 12,593.25
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
853	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52833	\$ 3,209.49
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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854	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	59130	\$ 13,072.54
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
855	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	59135	\$ 2,223.06
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
856	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	53787	\$ 11,419.79
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
857	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	65992	\$ 16,699.98
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
858	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72028	\$ 2,733.88
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
859	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72268	\$ 11,534.17
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



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Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
860	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72744	\$ 3,540.15
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
861	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72992	\$ 11,390.86
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
862	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72993	\$ 7,512.55
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
863	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72994	\$ 14,643.06
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
864	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72996	\$ 17,185.09
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
865	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72997	\$ 12,163.39
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
866	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72998	\$ 8,119.75
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
867	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73000	\$ 9,866.08
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
868	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73001	\$ 15,771.76
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
869	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73004	\$ 12,351.97
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
870	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73005	\$ 5,510.68
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
871	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73009	\$ 9,611.08
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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872	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73010	\$ 6,339.23
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
873	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73011	\$ 12,198.68
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
874	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72817	\$ 1,544.14
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
875	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72822	\$ 2,320.83
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
876	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72829	\$ 9,809.38
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
877	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	73088	\$ 4,256.06
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
878	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	70523	\$ 3,921.05*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
879	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	70691	\$ 3,385.11
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
880	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	70397	\$ 4,410.08
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
881	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72541	\$ 6,604.31
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
882	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72697	\$ 10,168.12
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
883	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72703	\$ 3,084.79
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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884	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72708	\$ 2,029.76
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
885	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	59051	\$ 13,446.20
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
886	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	79135	\$ 10,102.19
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
887	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	79546	\$ 12,732.93
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
888	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	115061	\$ 9,209.00
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
889	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	115074	\$ 2,419.56
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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890	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	82660	\$ 11,923.39
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
891	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/27/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	88578	\$ 17,008.44
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
892	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	113896	\$ 17,789.26
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
893	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	89600	\$ 4,928.16
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
894	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91859	\$ 6,491.28
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
895	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91861	\$ 9,229.42
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					



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896	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91862	\$ 8,631.64
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
897	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91864	\$ 6,063.37
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
898	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	93343	\$ 2,694.54
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
899	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91865	\$ 7,880.10
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
900	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91866	\$ 11,341.14
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
901	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91867	\$ 20,244.44
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

Three Hundred and Eighty-Ninth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
902	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91868	\$ 3,343.33
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
903	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91871	\$ 12,035.80
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
904	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91872	\$ 9,804.29
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
905	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91875	\$ 18,777.13
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
906	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91876	\$ 7,101.69*
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					
907	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91877	\$ 4,652.20
	Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.					

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
908	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91879	\$ 8,691.67
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
909	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91881	\$ 3,393.41
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
910	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91883	\$ 8,844.41
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
911	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91884	\$ 2,758.44
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
912	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91885	\$ 11,557.62
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
913	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91888	\$ 13,816.28
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						

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	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
914	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91889	\$ 7,160.51
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
915	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91890	\$ 8,670.86
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
916	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91892	\$ 2,989.20
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
917	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	96357	\$ 6,502.65
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
918	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91893	\$ 14,853.13
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
919	TRABAJACOOP PO BOX 21346 SAN JUAN, PR 00928	6/28/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	115047	\$ 8,756.06*
Reason: Proof of Claim asserts liabilities associated with personal loan agreements between ERS Participants and certain Cooperativas, and contends those loan agreements give Cooperativas rights to payment against ERS and/or the Commonwealth. However, the loan agreements give the Cooperativas no right to payment against ERS and/or the Commonwealth. Further, the loan agreements do not assign any of the ERS Participants' rights to the Cooperativas. They also do not create an enforceable lien, because there is no separately identifiable property on which the lien could attach.						
TOTAL						\$ 10,360,634.20*

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